

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

In re:)	Case No. 2:19-bk-52868
)	Chapter 7
LEONARD NYAMUSEVYA,)	Judge John E. Hoffman, Jr.
)	
Debtor.)	
_____)	
LEONARD NYAMUSEVYA,)	Adv. Proc. No. 2:19-ap-2109
)	
Plaintiff,)	
)	
v.)	
)	
INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	
_____)	

**DEFENDANT UNITED STATES' RESPONSE TO NOTICE REQUESTING
SETTLEMENT**

Defendant United States of America, improperly named and sued as the Internal Revenue Service, hereby responds to Plaintiff Leonard Nyamusevya's notice requesting settlement of the above-captioned adversary proceeding. (Doc. 15).

Plaintiff requests "settlement" in order to "avoid a lengthy and costly jury trial" in the adversary proceeding. *Id.* The United States is interpreting this as a request for the Court to hold a settlement conference. The United States is filing, contemporaneously with this motion, a motion to dismiss the adversary complaint which argues that the Court lacks jurisdiction to hear the claims in the adversary complaint, among other things. Until and unless the Court determines it has jurisdiction, a settlement conference would be a waste of the parties' time and

resources. If, and only if, the Court denies the United States' motion could the United States be in a position to determine whether a settlement conference would be fruitful.

The Court should thus deny Plaintiff's motion, without prejudice to refiling in the event that the Court denies the United States' motion to dismiss.

Respectfully submitted,

DAVID A. HUBBERT
Deputy Assistant Attorney General
U.S. Department of Justice, Tax Division

/s/ Bradley A. Sarnell
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CERTIFICATE OF SERVICE

I hereby certify that on this 14th day of January, 2022, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to all electronic filers, and I hereby certify that on the same date (or the next business day) I have mailed the document by United States Postal Service to the following non-CM/ECF participants:

Leonard Nyamusevya
P.O. Box 314
Reynoldsburg, Ohio 43068

/s/ Bradley A. Sarnell
BRADLEY A. SARNELL
Trial Attorney
United States Department of Justice, Tax Division